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INDEPENDENT ACCOUNTANT'S REPORT

Eagle County School District RE-50J 3A Citizens Oversight Committee Eagle, Colorado

We have performed the procedures enumerated below, which were agreed to by the Eagle County Schools (the "District"), solely to assist you with ensuring compliance with the District's *2016 Ballot Question* ("Ballot 3A") during fiscal year 2017-2018. The District's management is responsible for the proper levy and use of 3A funds. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Procedure 1:

We verified the mill levy override taxes collected for 2017 were less than \$8 million and taxes levied have not increase more than the *Denver-Boulder Consumer Price Index*, which has been succeeded by the *Denver-Aurora-Lakewood Consumer Price Index*.

Results of Procedure 1:

We were able to calculate the mill levy override for 2017 and determined the taxes levied did not exceed \$8 million. The year over year increase did not exceed the *Denver-Boulder Consumer Price Index*.

Procedure 2:

We reviewed the District's salary and wages calculation to verify that at least \$2,001,067 of 3A funding was utilized to recruit and retain quality teachers and staff, reduce class size, and restore programs below:

- Recruiting and retaining quality teachers and staff
- Reducing class size
- Restoring programs like: art, music, technology, counseling and physical education
- Replacing outdated textbooks and classroom learning materials
- Expanding hours and services in the District's preschool programs
- Funding ongoing necessary maintenance of school facilities and funding transportation

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Results of Procedure 2:

We reviewed the District's salary and wages calculation and verified that at least \$2,001,067 of 3A funding was utilized to recruit and retain teachers and staff, reduce class size, and restore programs. We verified through reviewing District increases to the base teacher salary for new hires, increases to current teacher and staff salaries, and increases in FTE's based on student count to reduce class sizes and allocation of FTE's to the programs listed above.

Procedure 3:

We reviewed the invoices for all individual expenditures over \$50,000, included in the below categories, for compliance with the 3A funding requirements to replace outdated textbooks and classroom learning materials, expand hours and services in the District's preschool programs, and fund ongoing necessary maintenance of school facilities and funding transportation.

- Classroom Materials
- Preschool Plus
- Technology
- Maintenance
- Transportation
- White Fleet
- ECCA

Results of Procedure 3:

We reviewed detailed listings of all the expenditures making up the above categories, reviewed all invoices over \$50,000, and verified compliance with 3A requirements. Invoices reviewed complied with the above 3A requirements.

Procedure 4:

We reviewed a sample of 25 remaining invoices (that were individually less than \$50,000), included in the below categories, for compliance with the 3A funding requirements to replace outdated textbooks and classroom learning materials, expand hours and services in the District's preschool programs, and fund ongoing necessary maintenance of school facilities and funding transportation.

- Classroom Materials
- Preschool Plus
- Technology
- Maintenance
- Transportation
- White Fleet
- ECCA

Results of Procedure 4:

We reviewed detailed listings of all the expenditures making up the above categories, made a selection of 25 additional invoices (less than \$50,000), and verified compliance with 3A requirements. Invoices reviewed complied with the above 3A requirements.

Procedure 5:

We reviewed the District's payroll records to verify that no 3A funding was utilized for salary increases for Senior District Administration. Senior District Administration was defined as follows:

- Superintendent,
- Assistant Superintendent for Student Support Services
- Chief Operations Officer; Director of Human Resources
- Assistant Superintendent for Learning Services
- Executive Director of Exceptional Student Services
- Chief Communications Officer
- Chief Strategy Officer
- Chief Technology Officer.

Results of Procedure 5:

We reviewed District payroll records, including payroll registers, W2's, and employment agreements and verified compliance with 3A requirements as they relate to the above positions. Payroll records reviewed complied with the above 3A requirements.

Our results indicate the District is complying with the requirements of Ballot Question 3A. This report is intended solely for the information and use of Eagle County Schools, Colorado Board of Education and their designees and is not intended to be and should not be used by anyone other than these specified parties.

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September 12, 2019